

CITY OF SAN JOSE
OFFICE OF THE CITY AUDITOR
Procedure No. M-35

AUDITEE/CITY MANAGER RESPONSE

Purpose

To include in the audit report a written response from the auditee and the City Manager concerning the audit findings, conclusions, and recommendations.

Background

Including the views of responsible officials produces a report that shows not only what was found and what the auditors think about it but also what the responsible persons think about it and what they plan to do about it. This will ensure that a report is fair, complete, and objective.

Procedure

Auditee Management	1. Prepare a written response to the audit findings and recommendations. Submit written response to the City Manager's Office.
City Manager's Representative	2. Review and approve the Auditee Management's response. Forward the approved response to the City Auditor.
City Auditor, Supervising Auditor, and Audit Staff	3. Review the auditee response. Prepare a rebuttal, if needed.
Audit Staff	4. Prepare additional workpapers as necessary to support statements in the rebuttal to the auditee response. 5. File auditee response and City Auditor rebuttal in the audit workpapers.